

## ABSTRACT OF DISCLOSURE

A transfer sheet which uses a toner image, obtained by an electrophoto copying machine. Designs, patterns, photos and letters are fixed on a base sheet through a hair-like transplant sheet having a parting agent and a short fiber layer is provisionally bonded on the hair-like transplant sheet is clearly transferred with the short fiber layer over a subject receiver of a cloth or a wooden panel. The hair-like transplant sheet having the parting agent furnished with an acrylic solvent cohesive layer is provisionally bonded on a base sheet, and the fixed toner image is obtained by the electrophoto copying machine image on the short fiber layer. Finally, an acrylic ester resin binder layer is placed on the short fiber having the fixed toner image, while a hot-melt adhesive layer is placed on the binder layer.